


**COMMONWEALTH OF PENNSYLVANIA** )  
 )  
**COUNTY OF MONTGOMERY** )


# AFFIDAVIT

I, Frank X. Simpson, first being duly sworn upon oath depose and say that I am employed by Consumers Water Company, as Vice President - Rates, that I have read the attached and foregoing Exhibits and Schedules of Frank X. Simpson in Docket Nos. 00-0337, 00-0338 and 00-0339 (consolidated), which is identified as CIWC Exhibits 11.0, 12.0 and 13.0, A, B, C, D and H Schedules, which are attached thereto; that these documents were prepared by me or under my supervision and I know the contents thereof; that said contents are true in substance and in fact; and that CIWC Exhibits 11.0, 12.0 and 13.0, A, B, C, D and H are the exhibits I wish to give in this proceeding.

Further affiant sayeth not.

  
Frank X. Simpson

Subscribed and Sworn  
to before me this  
13<sup>th</sup> day of November, 2000.

  
 \_\_\_\_\_  
 Notarial Seal  
 Notary Public  
 Lower Merion Twp., Montgomery County  
 My Commission Expires May 17, 2004  
 DD051-47213-1 11/13/00 5:40 PM  
 Member, Pennsylvania Association of Notaries

# OFFICIAL FILE

I.C.C. DOCKET NO. 00-0337-0339  
CTWC Exhibit No. 12.0 + 2 sch  
 Witness Cummings  
 Date 11/17/09 Reporter Rea

STATE OF ILLINOIS )  
 )  
COUNTY OF VERMILION )


**AFFIDAVIT**

I, Craig M. Cummings, first being duly sworn upon oath depose and say that I am employed by Consumers Illinois Water Company, as Executive Vice President and General Manager; that I have read the attached and foregoing exhibit of Craig M. Cummings in Docket Nos. 00-0337, 00-0338 and 00-0339 (consolidated), which are identified as CIWC Exhibit 12.0, E Schedules, which are attached thereto; that these documents were prepared by me or under my supervision and I know the contents thereof; that said contents are true in substance and in fact; and that CIWC Exhibit 12.0, E Schedules are the exhibits I wish to give in this proceeding.

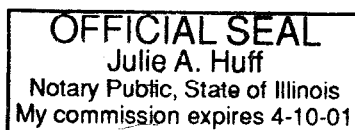
Further affiant sayeth not.

  
Craig M. Cummings

Subscribed and Sworn  
to before me this  
10 day of November, 2000.

  
Notary Public

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**CIWC EXHIBIT NO. 12.0**

**A, B, C, D, E & H SCHEDULES**

**STANDARD FILING REQUIREMENTS**

**FOR**

**VERMILION WATER DIVISION**

**CONSUMERS ILLINOIS WATER COMPANY**

**ILLINOIS COMMERCE COMMISSION**

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

A - 1

1 of 2

D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Summary of Standard Information Requirements**Line

1	Utility Name:	Consumers Illinois Water Company
2		
3	Segment of Operations Requesting Change in Rates:	Vermilion Water Division
4		
5	Tariff Filing Date:	April 14, 2000
6		
7	Test Year Type:	Future Test Year
8		
9	Test Year:	2001
10		
11	Utility Representative Contact & Telephone Number:	David W. Leppert - (815) 935-6535 Ext. 521
12		
13	Utility Address:	P. O. Box 152 Kankakee, Ill. 60901
14		
15	Alternate Utility Representative Contact & Telephone Number:	Frank X. Simpson - (610) 645-1136 e:mail simpsonf@suburbanwater.com
16		762 W. Lancaster Ave., Bryn Mawr, PA 19010-3489
17		
18	Attorney Name, Address & Telephone Number:	Kathy L. Pape - (610) 645-1142 e:mail papek@suburbanwater.com
19		762 W. Lancaster Ave., Bryn Mawr, PA 19010-3489
20		
21	Jurisdictional Increase Requested - Dollars and Percentage:	
22		
23	Vermilion Water Division -	\$1,955,362 21.75%
24		
25	List of Schedules, Workpapers, and General Information	
26	Requirements not Provided:	Please see Schedule A - 1, page 2

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division

Rate Case Docket No. 00-

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Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Summary of Standard Information Requirements**

List of Schedules, Workpapers, and General Information Requirements not Provided:

<u>Line</u>	<u>Item Number</u>	<u>Description</u>	<u>Explanation</u>
1	NONE		

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
Rate Case Docket No. 00-

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A - 2

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Overall Financial Summary**

<u>Line</u>	<u>Description (A)</u>	<u>Supporting Schedule or Mathematical Operation (B)</u>	<u>Amount (C)</u>
1	Original Cost Rate Base	B - 1	\$37,191,719
2	Operating Income - Present Rates	C - 1	\$2,460,225
3	Earned Rate of Return	Line 2 / 1	6.61%
4	Cost of Capital	D - 1	9.75744%
5	Operating Income - Proposed Rates	Line 1 x 4	\$3,628,961
6	Operating Income Deficiency	Line 5 - 2	\$1,168,737
7	Gross Revenue Conversion Factor	A - 2.1	1.67306
8	Revenue Increase Calculated	Line 6 x 7	\$1,955,362
9	Revenue Increase Requested	C - 1	\$1,955,362
10	Pro Forma Present Operating Revenues	C - 1	\$8,989,385
11	Revenues Proposed	Line 9 + 10	\$10,944,747
12	% Increase	Line 9 / 10	21.75%

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
Rate Case Docket No. 00-

Schedule

A - 2.1

Page

1 of 1

Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

## Computation of Jurisdictional Gross Revenue Conversion Factor

<u>Line</u>	<u>Description</u> <u>(A)</u>	<u>Operation</u> <u>(B)</u>	<u>Amount</u> <u>(C)</u>
1	Operating Revenues		100.000%
2			
3	Less: Bad Debt Expense	WP-C1, Column H, Line 18 / Line 1	0.9317%
4			
5	Income Before State Income Tax	Line 1 - Line 3	99.0683%
6			
7	State Income Tax Rate @ 7.18%	7.18% x Line 5	7.1131%
8			
9	Income Before Federal Income Tax	Line 5 - Line 7	91.9552%
10			
11	Federal Income Tax Rate @ 35%	35% x Line 9	32.1843%
12			
13	Income After Federal Income Tax	Line 9 - Line 11	59.7709%
14			
15			
16			
17	Gross Revenue Conversion Factor	Line 1 / Line 13	1.67306

CONSUMERS ILLINOIS WATER COMPANY  
Vermilion Water Division  
Rate Case Docket No. 00-

Schedule A - 3  
Page 1 of 1  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: Average 2001

### Comparison of Present and Proposed Rates Jurisdictional Pro Forma

Line	Customer Classification (A)	Year 2001 Average # of Customers (B)	No. of Units Sold (mg) (C)	Revenue at Present Rates (D)	Revenue at Proposed Rates (E)	Dollar Difference in Revenue (F)	% Change in Revenue (G)
1	Residential	15,536	986.5	\$4,941,141	\$6,015,933	\$1,074,792	21.75%
2							
3	Commercial	1,240	560.2	1,714,337	2,087,238	372,901	21.75%
4							
5	Industrial	53	716.7	1,179,804	1,436,434	256,630	21.75%
6							
7	Public Authority	0		0	0	0	#DIV/0!
8							
9	Sales to Other Utilities	2	179.8	426,586	519,377	92,791	
10							
11	Total:	16,830	2,443.2	8,261,868	10,058,981	1,797,113	21.75%
12							
13							
14	Public Fire	0		569,440	693,304	123,864	21.75%
15							
16	Private Fire	190		86,422	105,220	18,798	21.75%
17							
18	Total Fire:	190		655,862	798,524	142,662	21.75%
19							
20							
21	Other Revenue:						
22	Forfeited Discounts			34,833	42,410	7,577	21.75%
23	Misc. Service Revenues			7,530	9,168	1,638	21.75%
24	Rents from Water Property			7,560	9,204	1,644	21.75%
25	Other Water Revenues			21,732	26,459	4,727	21.75%
26							
27	Total Other:			71,655	87,241	15,586	21.75%
28							
29							
30	TOTAL	17,020	2,443.2	\$8,989,385	\$10,944,747	\$1,955,362	21.75%



CONSUMERS ILLINOIS WATER COMPANY  
Vermilion Water Division  
Rate Case Docket No. 00-

Schedule A - 4  
Page 1 of 1  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

### Comparison to Prior Rate Order

Line	Description (A)	Supporting Schedule or Mathematical Operation (B)	Prior Rate Order (C)	Future Test Year Amount (D)
1	Original Cost Rate Base	B - 1	\$30,026,693	\$37,191,719
2	Operating Income - Present Rates	C - 1	\$2,215,113	\$2,460,225
3	Earned Rate of Return	Line 2 / 1	7.38%	6.61%
4	Cost of Capital	D - 1	9.41%	9.75744%
5	Operating Income - Proposed Rates	Line 1 x 4	\$2,825,512	\$3,628,961
6	Operating Income Deficiency	Line 5 - 2	\$610,399	\$1,168,737
7	Gross Revenue Conversion Factor	A - 2.1	1.67	1.67306
8	Revenue Increase Calculated	Line 6 x 7	\$1,007,963	\$1,955,362
9	Revenue Increase Requested	C - 1	\$1,333,799	\$1,955,362
10	Pro Forma Present Operating Revenues	C - 1	\$7,852,361	\$8,989,385
11	Revenues Proposed	Line 9 + 10	\$8,860,324	\$10,944,747
12	% Increase	Line 9 / 10	12.84%	21.75%

Changes in Conditions from prior rate Order necessitating the filing for a change in base rates:

This rate filing is primarily driven by: increased capital investment as reflected on B-5, including costs associated with the construction and operation of the Nitrate Abatement Plant. The filing is also due to higher operating expenses as reflected on C-4, as well as depreciation expense resulting from proposed adoption of Kankakee Division depreciation rates. The prior filing was based on an adjusted 1996 historical test year. This filing is based on an adjusted 2001 future test year.

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule

A - 5

Page

1 of 2

Person Responsible:

D. Leppert

## **Jurisdictional Allocation Summary**

Line

- |   |   |
|---|---|
| 1 | All utility revenues, expenses and rate base items are allocated at 100%, |
| 2 | or as described on Schedule A - 5, page 2 and supporting Workpapers       |
| 3 | WP-A5, pages 1 - 3.   |

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
Rate Case Docket No. 00-

Schedule

A - 5

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2 of 2

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

**Jurisdictional Allocation Summary**

<u>Line</u>	Allocation Item <u>(A)</u>	Allocation Factor <u>(B)</u>	Supporting Workpaper <u>(C)</u>
1	Corporate Office	Customer Count	WP-A5 p1-3
2	Remittance Center	Customer Count	WP-A5 p1-3
3			
4			
5			
6	Deferred Taxes -		
7			
8	Tank Painting	Deferred Expense	WP-A5 p3
9			
10			
11	Pension	Expense	WP-A5 p3
12			
13			
14	Other	Plant	WP-A5 p3
15			
16	Please see supporting workpapers		

CONSUMERS ILLINOIS WATER COMPANY  
Vermilion Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule  
Page  
Person Responsible:

B-1  
1 of 1  
D. Leppert

### Jurisdictional Rate Base Summary

Line	Rate Base Component (A)	Supporting Schedule (B)	Unadjusted Ave. Future Test Year (C)	Adjustments (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	B - 4; B - 5	\$56,227,548	-\$683,746	\$55,543,802
2	Add: Non-AFUDC CWIP	B - 7	172,834	0	172,834
3	Less: Reserve for Accum. Depreciation	B - 2.1; B - 6	14,285,588	-612,027	13,673,561
4	Net Utility Plant		42,114,795	-\$71,719	\$42,043,075
5					
6	<b>Additions</b>				
7					
8	Deferred Charges	B - 10	638,916	0	638,916
9	Materials & Supplies	B - 8.1	117,405	0	117,405
10	Cash Working Capital	B - 2.2; B - 8	499,524	8,561	508,085
11	Amort. of Contributions In Aid of Const.	B - 15	1,062,842	0	1,062,842
12					
13	<b>Deductions</b>				
14					
15	FAS 87 Pension	B - 87	110,736	0	110,736
16	Customer Advances	B - 15	751,670	0	751,670
17	Contributions In Aid of Construction	B - 15	3,186,888	0	3,186,888
18	Deferred Income Taxes - Total	B - 2.3; B - 9	3,157,757	-28,449	3,129,308
19					
20					
21	Original Cost Rate Base		\$37,226,429	-\$34,710	\$37,191,719

Proposed Test Year Period: Future  
Period Reported: 2001

### Summary of Utility Adjustments to Rate Base

Line	Rate Base Component (A)	Unadjusted Ave. Future Test Year (B)	Summary of Adjustments to Rate Base (C)	Supporting Schedule (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	\$56,227,548	-\$683,746	B - 4	\$55,543,802
2	Add: Non-AFUDC CWIP	172,834	0		172,834
3	Less: Reserve for Accum. Depreciation	14,285,588	-612,027	B - 2.1	13,673,561
4	Net Utility Plant	42,114,795	-\$71,719		\$42,043,075
5					
6	<b>Additions</b>				
7					
8	Deferred Charges	638,916	0		638,916
9	Materials & Supplies	117,405	0		117,405
10	Cash Working Capital	499,524	8,561	B - 2.2	508,085
11	Amort. of Contributions In Aid of Const.	1,062,842	0		1,062,842
12					
13	<b>Deductions</b>				
14					
15	FAS 87 Pension	110,736	0		110,736
16	Customer Advances	751,670	0		751,670
17	Contributions In Aid of Construction	3,186,888	0		3,186,888
18	Deferred Income Taxes - Total	3,157,757	-28,449	B - 2.3	3,129,308
19					
20					
21	Original Cost Rate Base	\$37,226,429	-\$34,710		\$37,191,719

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division  
Rate Case Docket No. 00-

Period Reported: 2001

Schedule B - 2.1  
Page 1 of 1  
Person Responsible: F. Simpson

Detailed Adjustments to Rate Base

Reserve for Accumulated Depreciation:

Depreciation reserve is adjusted based upon the retirements per Schedule B-4 as well as depreciation expense adjustments per Schedule C-2.4. Please see B-4 and C-2.4 as well as direct testimony of Frank X. Simpson.

Line	Major Account Number (A)	Plant Description (B)	Unadjusted Ave. Future Test Year (B-6) (C)	Retirement Adjustments (B-4) (D)	Depreciation Expense Adjustments (C-2.4) (E)	Total Adjustments (D + E) (F)	Adjusted Ave. Future Test Year (C + F) (G)
		<b>Source of Supply Plant</b>					
1	304	Structures and Improvements	\$920,428	\$0	\$2,771	\$2,771	\$923,199
2	305	Collecting & Impounding Reservoirs	377,246	0	70	70	377,317
3	306	Lake, River and Other Intakes	62,909	0	-4,702	-4,702	58,206
4	307	Wells and Springs	28,759	0	-2,329	-2,329	26,430
5	309	Supply Mains	31,228	0	623	623	31,850
6							
7							
8		<b>Pumping Plant</b>					
9	304	Structures and Improvements	21,624	0	527	527	22,151
10	310	Power Generating Equipment	112,422	0	-4,003	-4,003	108,420
11	311	Electric Pumping Equipment	517,316	-138,125	3,757	-134,368	382,948
12		<b>Water Treatment Plant</b>					
13	304	Structures and Improvements	510,465	0	79,210	79,210	589,674
14	320	Water Treatment Equipment	1,880,376	-6,000	2,310	-3,690	1,876,686
15							
16		<b>Transmission &amp; Dist. Plant</b>					
17	304	Structures and Improvements	20,031	0	5,611	5,611	25,642
18	330	Dist. Reservoirs & Standpipes	521,226	-1,178	-9,738	-10,916	510,310
19	331	T & D Mains	5,309,705	-33,170	21,629	-11,541	5,298,164
20	333	Services	1,453,294	-27,324	76,498	22,174	1,475,469
21	334	Meters	736,075	-283,353	76,492	-206,861	529,214
22	334	Meter Installations	-288	0	3,069	3,069	2,782
23	335	Hydrants	392,218	-12,407	31,153	18,746	410,964
24	339	Other Plant & Misc. Equipment	0	0	0	0	0
25		<b>General Plant</b>					
26	304	Structures and Improvements	105,239	0	27,329	27,329	132,569
27	344	Laboratory Equipment	84,672	0	-21,997	-21,997	62,675
28	340	Office Furniture and Equipment	144,107	-129,534	25,844	-103,690	40,417
29	340	Data Processing Equipment	357,723	-30,266	-85,517	-115,783	241,940
30	342	Stores Equipment	12,028	0	-723	-723	11,306
31	345	Power Equipment	75,294	0	-56,147	-56,147	19,147
32	346	Communication Equipment	106,606	0	12,264	12,264	118,870
33	347	Miscellaneous Equipment	16,668	0	-4	-4	16,664
34	341	Transportation Equipment	349,382	-16,870	-31,029	-47,899	301,483
35	343	Tools, Shop and Garage Equip.	138,835	-5,519	5,981	462	139,297
36							
37		CIAC and Other Adjustments	0		-60,232	-60,232	-60,232
38							
39							
40		<b>TOTAL:</b>	<b>\$14,285,588</b>	<b>-\$683,746</b>	<b>\$71,719</b>	<b>-\$612,027</b>	<b>\$13,673,561</b>

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule

B - 2.2

Page

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Person Responsible:

D. Leppert

**Detailed Adjustments to Rate Base**Line      Working Capital:

1	Total Operating Expenses (Pre Income Taxes)	\$5,978,221
2		
3	Uncollectible Accounts Expense	101,973
4	Annual Amortization of Rate Case Expense	59,344
5	Depreciation Expense	1,507,826
6	Real Estate Tax Expense	<u>244,400</u>
7	Operating Expense Requiring Working Capital	4,064,677
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>
9	TOTAL:	\$508,085
10		
11		
12	Unadjusted Average Future Test Year:	<u>499,524</u>
13		
14		
15	Adjustment to Working Capital	<u>\$8,561</u>

Period Reported: 2001

### Detailed Adjustments to Rate Base

**Deferred Taxes:** Deferred Taxes are adjusted based upon increase in book depreciation per schedule C-2.4.  
Please see schedule C-2.4 and C-5.3 as well as direct testimony of Frank X. Simpson.

Line

Description (A)	Unadjusted Depreciation Rates (B)	Adjusted Depreciation Rates (C)	Deferred Tax Adjustment (D)
Tax / Book Depreciation Timing Differences:			
Tax Depreciation	\$1,715,726	\$1,715,726	\$0
Book Depreciation	<u>1,436,107</u>	<u>1,507,826</u>	<u>71,719</u>
Tax Depreciation Difference to Book Depreciation	279,619	207,900	-71,719
Total Tax / Book Depreciation Timing Differences -	\$279,619	\$207,900	-\$71,719
State Income Tax Rate:	7.18%	7.18%	7.18%
Attributable Deferred SIT Expense (line 10 x 12)	-20,077	-14,927	5,149
Tax / Book Depreciation Timing Differences-DFIT: (Lines 10 + 14)	259,542	192,972	-66,570
Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
Attributable Deferred FIT Expense (line 18 x 20)	-90,840	-67,540	23,300
Total Deferred Tax Adjustment (lines 14 + 22)	<u>-\$110,916</u>	<u>-\$82,468</u>	<u>\$28,449</u>



Period Reported: 1996 - 2001  
Prior Year (1999) 12 Mo. Actual

### Comparative Balance Sheet for Prior Five Years and the Test Year

Assets - TOTAL COMPANY								
Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Utility Plant In Service:							
2	Water & Sewer	\$147,894,379	\$149,889,631	\$145,899,126	\$137,538,427	\$131,229,447	\$125,978,699	\$121,747,842
3								
4	Utility Plant Held For Future Use:							
5	Water & Sewer	479,944	479,944	479,944	479,944	1,021,924	991,730	990,111
6								
7	Construction Work In Progress:							
8	Water & Sewer	819,715	819,715	819,715	2,242,911	712,300	944,141	696,114
9								
10	Acq. Adj. - Water & Sewer - Net	-106,736	-106,736	-106,736	-229,495	-229,494	-229,494	-229,494
11								
12	Amortization of Acquisition Adj.	255,521	252,816	258,225	386,394	391,804	392,829	370,970
13	Accumulated Depreciation - Water & Sewer	-39,161,559	-40,912,359	-37,410,759	-35,990,381	-32,498,446	-29,093,348	-26,119,917
14								
15								
16	Net Utility Plant	\$110,181,263	\$110,423,011	\$109,939,515	\$104,427,800	\$100,627,535	\$98,984,557	\$97,455,626
17								
18	Non Utility Property	490,875	490,875	490,875	490,875	317,875	\$314,860	\$317,510
19	Accumulated Depreciation	-46,190	-47,291	-45,089	-42,886	-37,040	-33,100	-28,355
20	Net Non Utility Property	\$444,685	\$443,584	\$445,786	\$447,989	\$280,835	\$281,760	\$289,155
21								
22	Other Investments	\$7	\$7	\$7	\$7	\$7	\$7	\$7
23	Special Funds	0	0	0	0	0	0	0
24								
25	Total Investment and Fund Acct.	\$444,692	\$443,591	\$445,793	\$447,996	\$280,842	\$281,767	\$289,162
26								
27	Cash	46,981	71,419	22,542	508,172	1,690,740	514,574	729,041
28	Spec. Dep./Other Special Funds	6,500	6,500	6,500	6,500	24,690	0	0
29	Temporary Cash Investments	203,307	179,163	227,450	383,335	419,232	396,809	513,638
30	Accounts Rec. - Net of Reserve	2,932,217	2,932,217	2,932,217	2,932,217	2,765,100	2,418,157	2,665,992
31	Accounts Rec. - Assoc. Co's.	67	67	67	67	125	0	3,747
32	Materials and Supplies - Water + Sewer	450,414	451,944	448,883	411,677	548,994	555,853	557,026
33								
34	Prepaid Assets	29,621	29,621	29,621	29,621	156,527	331,637	369,885
35	Rents Receivable	865	865	865	865	706	490	740
36	Accrued Utility Revenues	821,204	821,204	821,204	872,171	729,639	690,425	610,846
37	Misc. and Current Accrued Assets	0	0	0	0	0	0	0
38	Deferred Debits	4,420,724	4,328,043	4,513,404	4,422,544	9,842,223	9,399,973	9,108,533
39								
40	TOTAL ASSETS	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
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Period Reported: 1996 - 2001  
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**Comparative Balance Sheet for Prior Five Years and the Test Year**
**Equity Capital and Liabilities - TOTAL COMPANY**

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Common Stock	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,653,600	\$2,653,600
2	Preferred Stock	400,000	400,000	400,000	400,000	400,000	400,000	400,000
3	Premium on Capital Stock	8,967,550	8,967,550	8,967,550	8,967,550	8,967,550	5,297,550	5,297,550
4	Other Paid In Capital	13,920,586	13,971,349	13,869,823	13,768,171	13,688,161	13,688,161	13,688,161
5	Capital Stock Expense	-50,792	-50,792	-50,792	-50,792	-50,792	-46,792	-46,792
6	Unapprop. Retained Earnings	15,440,818	15,748,007	15,133,629	11,869,156	10,659,502	10,252,379	10,169,423
7	Approp. Retained Earnings	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8								
9	TOTAL PROPRIETARY CAPITAL	\$42,073,691	\$42,431,643	\$41,715,739	\$38,349,614	\$37,059,950	\$32,656,827	\$32,573,871
10								
11	First Mortgage Bonds	\$39,300,000	\$39,300,000	\$39,300,000	\$37,300,000	\$37,300,000	\$37,300,000	\$37,300,000
12	Other Long Term Debt	60,652	50,645	70,659	90,377	109,803	125,787	139,282
13								
14	TOTAL LONG TERM DEBT	\$39,360,652	\$39,350,645	\$39,370,659	\$37,390,377	\$37,409,803	\$37,425,787	\$37,439,282
15								
16	Notes Payable to Banks	\$2,650,000	\$2,400,000	\$2,900,000	\$2,500,000	\$1,500,000	\$4,100,000	\$4,825,000
17	Accounts Payable	570,994	572,524	569,463	522,087	1,608,664	1,459,389	1,137,607
18	Accounts Payable - Assoc. Co's.	446,755	446,755	446,755	446,755	313,328	87,802	110,109
19	Notes Payable - Assoc. Co's.	0	0	0	0	0	0	0
20	Customer Deposit	183	183	183	183	74	74	2,359
21	Accrued Taxes	721,321	721,321	721,321	721,321	427,267	611,992	278,021
22	Accrued Interest	947,749	947,749	947,749	885,650	949,245	939,230	932,650
23	Accrued Dividends	0	0	0	0	877,500	538,000	0
24	Misc. Current & Accrued Liabilities	0	0	0	0	0	3,932	6,376
25	Customer Advances	2,795,494	2,778,563	2,812,425	2,870,962	2,452,137	2,091,035	472,683
26	Other Deferred Credits	3,455,204	3,479,607	3,430,800	3,437,684	3,620,057	3,366,379	3,883,824
27	Unamortized Investment Tax Credit	967,440	942,456	992,424	1,042,392	1,071,860	1,121,803	1,172,875
28	Contributions In Aid of Construction:							
29	Water + Sewer	23,568,891	23,596,576	23,541,206	24,618,866	24,246,256	23,921,635	24,488,182
30								
31	Accum. Amort. - CIAC:							
32	Water + Sewer	-5,767,963	-5,942,821	-5,593,104	-5,562,312	-5,196,211	-4,826,744	-4,455,036
33								
34	Accumulated Deferred Inc. Taxes	7,747,443	7,962,444	7,532,441	7,219,386	10,746,423	10,077,101	9,436,433
35								
36	TOTAL EQUITY CAP. & LIAB.	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

### Summary of Adjustments to Plant in Service

Period Reported: 2001

Line	Account Number (A)	Account Description (B)	Unadjusted Jurisdictional Ave. Future Test Year (C)	Pro Forma Retirements (D)	Pro Forma Reclasses (E)	Adjusted Jurisdictional Ave. Future Test Year (F)
1		<b>Intangible Plant</b>				
2	301	Organization	\$6,248			\$6,248
3	302	Franchises & Consents	133,112			133,112
4		<b>Source of Supply Plant</b>				
5	303	Land and Land Rights	856,361			856,361
6	304	Structures and Improvements	133,242			133,242
7	305	Collecting & Impounding Res.	1,377,899			1,377,899
8	306	Lake, River and Other Intakes	734,325			734,325
9	307	Wells and Springs	162,783			162,783
10	309	Supply Mains	249,416			249,416
11						
12		<b>Pumping Plant</b>				
13	303	Land and Land Rights	26,755			26,755
14	304	Structures and Improvements	293,427			293,427
15	310	Power Generating Equipment	201,039			201,039
16	311	Electric Pumping Equipment	1,555,308	-138,125		1,417,183
17		<b>Water Treatment Plant</b>				
18	303	Land and Land Rights	0			0
19	304	Structures and Improvements	11,447,715			11,447,715
20	320	Water Treatment Equipment	8,049,360	-6,000		8,043,360
21						
22		<b>Transmission &amp; Dist. Plant</b>				
23	303	Land and Land Rights	51,831			51,831
24	304	Structures and Improvements	269,817			269,817
25	330	Dist. Reservoirs & Standpipes	1,981,800	-1,178		1,980,622
26	331	T & D Mains	14,352,085	-33,170		14,318,915
27	333	Services	5,242,352	-27,324		5,215,028
28	334	Meters	3,264,866	-283,353		2,981,513
29	334	Meter Installations	69,128			69,128
30	335	Hydrants	1,762,909	-12,407		1,750,502
31	339	Other Plant & Misc. Equipment	0			0
32		<b>General Plant</b>				
33	303	Land and Land Rights	33,675			33,675
34	304	Structures and Improvements	958,631			958,631
35	344	Laboratory Equipment	111,693			111,693
36	340	Office Furniture and Equipment	920,580	-129,534		791,046
37	340	Data Processing Equipment	367,269	-30,266		337,003
38	342	Stores Equipment	37,232			37,232
39	345	Power Equipment	139,782			139,782
40	346	Communication Equipment	124,138			124,138
41	347	Miscellaneous Equipment	167,828			167,828
42	341	Transportation Equipment	777,776	-16,870		760,906
43	343	Tools, Shop and Garage Equip.	367,164	-5,519		361,645
44						
45		<b>Total Utility Plant In Service</b>	<b>\$56,227,548</b>	<b>-\$683,746</b>	<b>\$0</b>	<b>\$55,543,802</b>

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Gross Additions, Retirements and Transfers

Period Reported: 2000 & 2001  
Prior Year (1999) 12 Mo. Actual

Line	Account Number	Account Description	Plant as of 12/31/99	Additions 2000	Retirements 2000	Allocations / Transfers 2000	Projected 12/31/00	Additions 2001	Retirements 2001	Allocations / Transfers 2001	Projected 12/31/01	Ave. Future Test Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1		<b>Intangible Plant</b>										
2	301	Organization	\$6,248	\$0	\$0		\$6,248	\$0	\$0		\$6,248	\$6,248
3	302	Franchises & Consents	133,112	0	0		133,112	0	0		133,112	133,112
4		<b>Source of Supply Plant</b>										
5	303	Land and Land Rights	856,361	0	0		856,361	0	0		856,361	856,361
6	304	Structures and Improvements	113,276	20,760	-518		133,518	0	-552		132,966	133,242
7	305	Collecting & Impounding Res.	1,344,604	26,158	-5,616		1,365,146	31,191	-5,684		1,390,653	1,377,899
8	306	Lake, River and Other Intakes	445,628	292,058	-1,841		735,845	0	-3,040		732,805	734,325
9	307	Wells and Springs	163,797	0	-677		163,120	0	-674		162,446	162,783
10	309	Supply Mains	250,969	0	-1,037		249,932	0	-1,033		248,900	249,416
11												
12		<b>Pumping Plant</b>										
13	303	Land and Land Rights	26,755	0	0		26,755	0	0		26,755	26,755
14	304	Structures and Improvements	295,254	0	-1,220		294,034	0	-1,215		292,820	293,427
15	310	Power Generating Equipment	202,291	0	-836		201,455	0	-832		200,623	201,039
16	311	Electric Pumping Equipment	1,427,788	136,695	-5,955		1,558,528	0	-6,438		1,552,089	1,555,308
17		<b>Water Treatment Plant</b>										
18	303	Land and Land Rights	0	0	0		0	0	0		0	0
19	304	Structures and Improvements	6,332,984	5,114,395	-26,191		11,421,188	100,392	-47,338		11,474,242	11,447,715
20	320	Water Treatment Equipment	7,069,274	1,008,407	-29,268		8,048,412	35,198	-33,303		8,050,307	8,049,360
21												
22		<b>Transmission &amp; Dist. Plant</b>										
23	303	Land and Land Rights	51,831	0	0		51,831	0	0		51,831	51,831
24	304	Structures and Improvements	271,497	0	-1,122		270,375	0	-1,117		269,258	269,817
25	330	Dist. Reservoirs & Standpipes	1,994,140	0	-8,238		1,985,902	0	-8,204		1,977,698	1,981,800
26	331	T & D Mains	13,376,374	816,681	-57,020		14,136,035	491,298	-59,199		14,568,134	14,352,085
27	333	Services	4,957,971	210,362	-20,881		5,147,452	211,392	-21,592		5,337,252	5,242,352
28	334	Meters	2,969,465	188,424	-12,624		3,145,265	252,588	-13,385		3,384,468	3,264,866
29	334	Meter Installations	5,866	63,550	-145		69,271	0	-286		68,985	69,128
30	335	Hydrants	1,624,031	99,493	-6,898		1,716,626	99,812	-7,246		1,809,192	1,762,909
31	339	Other Plant & Misc. Equipment	0	0	0		0	0	0		0	0
32		<b>General Plant</b>										
33	303	Land and Land Rights	33,675	0	0	0	33,675	0	0	0	33,675	33,675
34	304	Structures and Improvements	931,568	26,158	-2,135	2,216	957,808	0	-2,182	3,828	959,454	958,631
35	344	Laboratory Equipment	112,388	0	-464		111,924	0	-462		111,461	111,693
36	340	Office Furniture and Equipment	715,523	24,169	-742	108,966	847,916	25,358	-842	120,812	993,244	920,580
37	340	Data Processing Equipment	370,085	0	-1,880		368,205	0	-1,872		366,333	367,269
38	342	Stores Equipment	37,465	0	-155		37,310	0	-154		37,155	37,232
39	345	Power Equipment	1,470	139,000	-398		140,072	0	-579		139,493	139,782
40	346	Communication Equipment	124,911	0	-516		124,395	0	-514		123,881	124,138
41	347	Miscellaneous Equipment	38,926	91,539	-385		130,080	76,191	-695		205,576	167,828
42	341	Transportation Equipment	677,414	70,000	-2,969	-22	744,422	70,000	-3,270	-22	811,130	777,776
43	343	Tools, Shop and Garage Equip.	324,361	35,000	-1,440		357,921	20,000	-1,515		376,406	367,164
44												
45		Total Utility Plant In Service	\$47,287,302	\$8,362,848	-\$191,170	\$111,160	\$55,570,140	\$1,413,420	-\$223,221	\$124,618	\$56,884,956	\$56,227,548

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Proposed Test Year Period: Future

Period Reported: 1998 and 1999

Prior Year (1999) 12 Mo. Actual

**Gross Additions, Retirements and Transfers**

Line	Account Number	Utility Plant Account Description	Plant as of 12/31/97	1998 Gross Additions	1998 Retirements	1998 Transfers	Plant as of 12/31/98	1999 Gross Additions	1999 Retirements	Allocations * / Transfers	Plant as of 12/31/99
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		<b>Intangible Plant</b>									
2	301	Organization	\$6,248				\$6,248	\$0	\$0		\$6,248
3	302	Franchises & Consents	133,112				133,112	0	0		133,112
4		<b>Source of Supply Plant</b>									
5	303	Land and Land Rights	856,361				856,361	0	0		856,361
6	304	Structures and Improvements	113,276				113,276	0	0		113,276
7	305	Collecting & Impounding Res.	1,341,249	3,355			1,344,604	0	0		1,344,604
8	306	Lake, River and Other Intakes	445,628				445,628	0	0		445,628
9	307	Wells and Springs	163,797				163,797	0	0		163,797
10	309	Supply Mains	250,969				250,969	0	0		250,969
11											
12		<b>Pumping Plant</b>									
13	303	Land and Land Rights	26,755				26,755	0	0		26,755
14	304	Structures and Improvements	291,563				291,563	3,691	0		295,254
15	310	Power Generating Equipment	201,540				201,540	751	0		202,291
16	311	Electric Pumping Equipment	1,393,287				1,393,287	34,501	0		1,427,788
17		<b>Water Treatment Plant</b>									
18	303	Land and Land Rights	0				0	0	0		0
19	304	Structures and Improvements	6,259,662	73,322			6,332,984	0	0		6,332,984
20	320	Water Treatment Equipment	7,069,255				7,069,255	19	0		7,069,274
21											
22		<b>Transmission &amp; Dist. Plant</b>									
23	303	Land and Land Rights	51,831				51,831	0	0		51,831
24	304	Structures and Improvements	271,497				271,497	0	0		271,497
25	330	Dist. Reservoirs & Standpipes	1,751,817	242,323			1,994,140	0	0		1,994,140
26	331	T & D Mains	12,502,365	200,701			12,703,066	673,308	0		13,376,374
27	333	Services	4,550,665	212,112			4,762,777	195,194	0		4,957,971
28	334	Meters	2,523,817	387,535			2,911,352	58,113	0		2,969,465
29	334	Meter Installations	0				0	5,866	0		5,866
30	335	Hydrants	1,531,775	41,307			1,573,082	50,949	0		1,624,031
31	339	Other Plant & Misc. Equipment	0				0	0	0		0
32		<b>General Plant</b>									
33	303	Land and Land Rights	5,539				5,539	0	0	28,136	33,675
34	304	Structures and Improvements	465,279	32,621			497,900	6,176	0	427,492	931,568
35	344	Laboratory Equipment	110,423				110,423	1,965	0		112,388
36	340	Office Furniture and Equipment	161,428	92,399			253,827	-1,283	0	462,979	715,523
37	340	Data Processing Equipment	338,495	6,725			345,220	24,865	0		370,085
38	342	Stores Equipment	37,465				37,465	0	0		37,465
39	345	Power Equipment	1,470				1,470	0	0		1,470
40	346	Communication Equipment	116,902	8,009			124,911	0	0		124,911
41	347	Miscellaneous Equipment	35,242				35,242	3,684	0		38,926
42	341	Transportation Equipment	646,075	25,923			671,998	0	0	5,416	677,414
43	343	Tools, Shop and Garage Equip.	308,550	11,682			320,232	4,129	0		324,361
44											
45		Total Utility Plant In Service	<u>\$43,963,337</u>	<u>\$1,338,014</u>	<u>\$0</u>	<u>\$0</u>	<u>\$45,301,351</u>	<u>\$1,061,928</u>	<u>\$0</u>	<u>\$924,023</u>	<u>\$47,287,302</u>

\* 1998 does not reflect allocation of Corporate Office & Remittance Center to Divisional Plant in Service. This allocation is incorporated into 1999 Plant in Service per Column J above.

Proposed Test Year Period: Future  
Period Reported: 1999 - 2001  
Prior Year (1999) 12 Mo. Actual

## Gross Additions, Retirements and Transfers

### Corporate Office & Remittance Center Allocations to Divisional Plant in Service

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	Corporate Office (Kankakee Division)										
2	(On Kankakee B-5)										
3											
4	A/C 30360 - land	\$100,296	\$100,296	\$100,296	100%	28.05317%	\$28,136	\$0	\$28,136	\$0	\$28,136
5											
6	A/C 30460 - Structures & Improvements	1,635,431	1,648,648	1,681,810	100%	28.05317%	458,790	3,708	462,498	3,692	466,190
7											
8	A/C 34060 - Office Equipment	1,723,878	2,116,590	2,551,734	100%	28.05317%	483,802	110,168	593,771	122,072	715,842
9											
10	A/C 341 - Transportation Equipment	19,306	19,226	19,147	100%	28.05317%	5,416	-22	5,394	-22	5,371
11		<u>\$3,478,911</u>	<u>\$3,884,760</u>	<u>\$4,332,987</u>			<u>\$975,945</u>	<u>\$113,854</u>	<u>\$1,089,798</u>	<u>\$125,742</u>	<u>\$1,215,540</u> (2)
12											
13											
14											
15	Remittance Center (Vermilion County Division)										
16	(On Vermilion B-5 prior to this allocation out)										
17											
18	A/C 30462 - Structures & Improvements	\$504,076	\$528,099	\$525,918	8.63%	-71.94683% (1)	-\$31,298	-\$1,492	-\$32,790	\$135	-\$32,654
19											
20	A/C 34062 - Office Equipment	252,544	275,971	300,487	7.35%	-71.94683% (1)	-13,355	-1,239	-14,594	-1,296	-15,890
21											
22	A/C 34062.1 - Data Processing Equipment	370,085	368,205	366,333	2.73%	-71.94683% (1)	-7,269	37	-7,232	37	-7,195
23		<u>\$1,126,705</u>	<u>\$1,172,275</u>	<u>\$1,192,738</u>			<u>-\$51,922</u>	<u>-\$2,694</u>	<u>-\$54,615</u>	<u>-\$1,124</u>	<u>-\$55,740</u> (2)
24											
25											
26	Total										
27											
28	Land						\$28,136	\$0	\$28,136	\$0	\$28,136
29	Structures and Improvements						427,492	2,216	429,708	3,828	433,536
30	Office & D. P. Equipment						462,979	108,966	571,945	120,812	692,757
31	Transportation Equipment						5,416	-22	5,394	-22	5,371
32											
33							\$924,023	\$111,160	\$1,035,183	\$124,618	\$1,159,801
34											
35											
36											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column J. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively.

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Proposed Test Year Period: Future

Period Reported: 2001

**Gains and Losses on Sales of Property**

<u>Line</u>	<u>Date Sold (A)</u>	<u>Property Description (B)</u>	<u>Name of Purchaser (C)</u>	<u>Sales Price (D)</u>	<u>Book Cost of Property (E)</u>	<u>Gain or Loss on Sale (F)</u>	<u>Reason for Sale (G)</u>
1		<u>Total Company:</u>	NONE				
2							
3							
4							
5							
6		<u>Vermilion Water Division:</u>	NONE				

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Proposed Test Year: Future  
Period Reported: 2001

**Property Merged or Acquired from Other Utilities**

<u>Line</u>	<u>Account Number (A)</u>	<u>Property Description (B)</u>	<u>Merger Cost (C)</u>	<u>Cost Basis (D)</u>	<u>Acquisition Adjustment (E)</u>	<u>Approval Date (F)</u>	<u>Date of Merger (G)</u>	<u>Proposed Property Accounting Treatment (H)</u>
1	N/A		N/A	N/A				



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D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

**Leased Property Included in Rate Base**

<u>Line</u>	<u>I. D. Number (A)</u>	<u>Property Description (B)</u>	<u>Name of Lessor (C)</u>	<u>Frequency (D)</u>	<u>Payments Amount (E)</u>	<u>Annual (F)</u>	<u>Dollar Value (Est.) of Property (G)</u>	<u>Amount in Rate Base (H)</u>	<u>Amount in Operating Exp. (I)</u>
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1

Company does not have leased properties with annual lease payments greater than \$100,000.

Proposed Test Year Period: Future  
Period Reported: 2000 and 2001

### Depreciation Reserve

Line	Major Account Number (A)	Plant Description (B)	Reserve as of 12/31/99 (C)	2000 Expense (D)	2000 Retirements (E)	2000 CIAC amort./ Salv - COR (F)	2000 Allocations (G)	Projected Reserve as of 12/31/00 (H)	2001 Expense (I)	2001 Retirements (J)	2001 CIAC amort./ Salv - COR (K)	2001 Allocations (L)	Projected Reserve as of 12/31/01 (M)	Ave. Future Test Year (N)
1		<b>Source of Supply Plant</b>												
2	304	Structures and Improvements	\$917,213	\$2,616	-\$518			\$919,311	\$2,785	-\$552			\$921,544	\$920,428
3	305	Collecting & Impounding Reservoirs	355,051	20,355	-5,616			369,789	20,598	-5,684			384,704	377,246
4	306	Lake, River and Other Intakes	49,136	9,385	-1,841			56,680	15,497	-3,040			69,137	62,909
5	307	Wells and Springs	22,181	5,068	-677			26,572	5,047	-674			30,946	28,759
6	309	Supply Mains	26,627	4,108	-1,037			29,698	4,091	-1,033			32,757	31,228
7														
8														
9		<b>Pumping Plant</b>												
10	304	Structures and Improvements	14,225	6,159	-1,220			19,164	6,134	-1,215			24,083	21,624
11	310	Power Generating Equipment	97,584	10,741	-836			107,490	10,697	-832			117,355	112,422
12	311	Electric Pumping Equipment	468,637	37,553	-5,955			500,235	40,601	-6,438			534,397	517,316
13		<b>Water Treatment Plant</b>												
14	304	Structures and Improvements	308,552	132,254	-26,191			414,615	239,037	-47,338			606,314	510,465
15	320	Water Treatment Equipment	1,533,550	250,326	-29,268			1,754,608	284,838	-33,303			2,006,143	1,880,376
16														
17		<b>Transmission &amp; Dist. Plant</b>												
18	304	Structures and Improvements	13,227	5,664	-1,122			17,769	5,640	-1,117			22,292	20,031
19	330	Dist. Reservoirs & Standpipes	469,167	42,992	-8,238			503,921	42,814	-8,204			538,531	521,226
20	331	T & D Mains	4,927,752	237,205	-57,020	71,245		5,179,182	248,999	-59,199	71,245		5,440,227	5,309,705
21	333	Services	1,302,822	120,068	-20,881			1,402,010	124,162	-21,592			1,504,579	1,453,294
22	334	Meters	598,578	102,483	-12,624			688,437	108,660	-13,385			783,712	736,075
23	334	Meter Installations	0	0	-145			-145	0	-286			-431	-288
24	335	Hydrants	347,580	36,163	-6,898			376,846	37,992	-7,246			407,591	392,218
25	339	Other Plant & Misc. Equipment	0	0	0			0	0	0			0	0
26		<b>General Plant</b>												
27	304	Structures and Improvements	68,177	10,779	-2,135		15,960	92,782	11,016	-2,182		16,081	117,697	105,239
28	344	Laboratory Equipment	43,881	27,696	-464			71,113	27,582	-462			98,232	84,672
29	340	Office Furniture and Equipment	105,305	10,277	-742		19,302	134,142	11,652	-842		9,120	154,073	144,107
30	340	Data Processing Equipment	130,528	153,552	-1,880			282,200	152,918	-1,872			433,246	357,723
31	342	Stores Equipment	9,337	1,952	-155			11,134	1,944	-154			12,923	12,028
32	345	Power Equipment	948	43,466	-398			44,015	63,137	-579			106,573	75,294
33	346	Communication Equipment	102,486	3,266	-516			105,236	3,253	-514			107,976	106,606
34	347	Miscellaneous Equipment	7,736	5,081	-385			12,432	9,167	-695			20,904	16,668
35	341	Transportation Equipment	194,079	102,579	-2,969		580	294,249	112,978	-3,270		557	404,514	349,382
36	343	Tools, Shop and Garage Equip.	111,354	19,451	-1,440			129,365	20,456	-1,515			148,306	138,835
37														
38		CIAC and Other Adjustments						0					0	0
39														
40		<b>Total</b>	<b>\$12,225,714</b>	<b>\$1,401,240</b>	<b>-\$191,170</b>	<b>\$71,245</b>	<b>\$35,822</b>	<b>\$13,542,850</b>	<b>\$1,611,692</b>	<b>-\$223,221</b>	<b>\$71,245</b>	<b>\$25,759</b>	<b>\$15,028,325</b>	<b>\$14,285,588</b>

Proposed Test Year Period: Future  
Period Reported: 1998 and 1999

## Depreciation Reserve

Line	Major Account Number (A)	Plant Description (B)	Reserve as of 12/31/97 (C)	1998 Expense (D)	1998 Retirements (E)	1998 CIAC amort./ Salv - COR (F)	Reserve as of 12/31/98 (G)	1999 Expense (H)	1999 Retirements (I)	1999 CIAC amort./ Salv - COR (J)	1999 Allocations (K)	Reserve as of 12/31/99 (L)
1		<b>Source of Supply Plant</b>										
2	304	Structures and Improvements	\$911,694	\$3,152	\$0	\$0	\$914,846	\$2,367	\$0	\$0		\$917,213
3	305	Collecting & Impounding Reservoirs	297,473	37,409	0	0	334,882	20,169	0	0		355,051
4	306	Lake, River and Other Intakes	27,335	12,398	0	0	39,733	9,403	0	0		49,136
5	307	Wells and Springs	12,546	4,557	0	0	17,103	5,078	0	0		22,181
6	309	Supply Mains	15,529	6,982	0	0	22,511	4,116	0	0		26,627
7												
8												
9		<b>Pumping Plant</b>										
10	304	Structures and Improvements	0	8,112	0	0	8,112	6,113	0	0		14,225
11	310	Power Generating Equipment	81,245	5,607	0	0	86,852	10,732	0	0		97,584
12	311	Electric Pumping Equipment	393,058	38,763	0	0	431,821	36,816	0	0		468,637
13		<b>Water Treatment Plant</b>										
14	304	Structures and Improvements	0	176,193	0	0	176,193	132,359	0	0		308,552
15	320	Water Treatment Equipment	1,086,621	196,677	0	0	1,283,298	250,252	0	0		1,533,550
16												
17		<b>Transmission &amp; Dist. Plant</b>										
18	304	Structures and Improvements	0	7,553	0	0	7,553	5,674	0	0		13,227
19	330	Dist. Reservoirs & Standpipes	370,614	55,480	0	0	426,094	43,073	0	0		469,167
20	331	T & D Mains	4,243,553	353,419	0	58,056	4,655,028	219,986	0	52,738		4,927,752
21	333	Services	1,058,700	132,508	0	0	1,191,208	114,671	0	-3,057		1,302,822
22	334	Meters	418,109	80,998	0	0	499,107	98,711	0	760		598,578
23	334	Meter Installations	0	0	0	0	0	0	0	0		0
24	335	Hydrants	273,752	43,766	0	0	317,518	34,277	0	-4,215		347,580
25	339	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0		0
26		<b>General Plant</b>										
27	304	Structures and Improvements	0	13,852	0	0	13,852	10,420	0	-171	44,076	68,177
28	344	Laboratory Equipment	13,519	3,072	0	0	16,591	27,290	0	0		43,881
29	340	Office Furniture and Equipment	63,608	7,062	0	0	70,670	14,525	0	0	20,110	105,305
30	340	Data Processing Equipment	0	9,605	0	0	9,605	120,923	0	0		130,528
31	342	Stores Equipment	6,339	1,042	0	0	7,381	1,956	0	0		9,337
32	345	Power Equipment	243	41	0	0	284	664	0	0		948
33	346	Communication Equipment	95,738	3,475	0	0	99,213	3,273	0	0		102,486
34	347	Miscellaneous Equipment	4,831	981	0	0	5,812	1,924	0	0		7,736
35	341	Transportation Equipment	79,287	18,696	0	0	97,983	96,096	0	0	0	194,079
36	343	Tools, Shop and Garage Equip.	84,502	8,909	0	0	93,411	17,943	0	0		111,354
37												
38		Reserve to be reclassified										
39												
40		<b>Total</b>	<b>\$9,538,296</b>	<b>\$1,230,309</b>	<b>\$0</b>	<b>\$58,056</b>	<b>\$10,826,661</b>	<b>\$1,288,811</b>	<b>\$0</b>	<b>\$46,055</b>	<b>\$64,187</b>	<b>\$12,225,714</b>

CONSUMERS ILLINOIS WATER COMPANY  
 Vermilion Water Division  
 Rate Case Docket No. 00-

Schedule B - 6  
 Page 3 of 3  
 Person Responsible: F. Simpson

Proposed Test Year Period: Future  
 Period Reported: 1999 - 2001  
 Prior Year (1999) 12 Mo. Actual

## Depreciation Reserve

### Corporate Office & Remittance Center Allocations to Divisional Depreciation Reserve

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	<u>Corporate Office (Kankakee Division)</u>										
2	<u>(On Kankakee B-6)</u>										
4	A/C 30460 - Structures & Improvements	162,452	221,257	280,536	100%	28.05317%	45,573	16,497	62,070	16,630	78,699
6	A/C 34060 - Office Equipment	96,884	178,105	223,229	100%	28.05317%	27,179	22,785	49,964	12,659	62,623
8	A/C 341 - Transportation Equipment	0	1,996	3,983	100%	28.05317%	0	560	560	557	1,117
9		<u>\$259,336</u>	<u>\$401,358</u>	<u>\$507,748</u>			<u>\$72,752</u>	<u>\$39,842</u>	<u>\$112,594</u>	<u>\$29,846</u>	<u>\$142,439</u> (2)
13	<u>Remittance Center (Vermilion County Division)</u>										
14	<u>(On Vermilion B-6 prior to this allocation out)</u>										
16	A/C 30462 - Structures & Improvements	\$24,102	\$32,746	\$41,581	8.63%	-71.94683% (1)	-\$1,496	-\$537	-\$2,033	-\$549	-\$2,582
18	A/C 34062 - Office Equipment	85,194	94,730	105,539	7.35%	-71.94683% (1)	-4,505	-504	-5,009	-572	-5,581
20	A/C 34062.1 - Data Processing Equipment	<u>130,527</u>	<u>282,199</u>	<u>433,245</u>	2.73%	-71.94683% (1)	<u>-2,564</u>	<u>-2,979</u>	<u>-5,543</u>	<u>-2,967</u>	<u>-8,510</u>
21		<u>\$239,823</u>	<u>\$409,675</u>	<u>\$580,365</u>			<u>-\$8,565</u>	<u>-\$4,020</u>	<u>-\$12,585</u>	<u>-\$4,087</u>	<u>-\$16,672</u> (2)
24	<u>Total</u>										
26	Structures and Improvements						44,076	15,960	60,036	16,081	76,117
27	Office & D. P. Equipment						20,110	19,302	39,412	9,120	48,532
28	Transportation Equipment						0	560	560	557	1,117
30							\$64,187	<u>\$35,822</u>	\$100,008	<u>\$25,759</u>	\$125,767

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 6, page 2, column K. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 6, page 1, columns G and L, respectively.

Vermilion Water Division  
Rate Case Docket No. 00-

Period Reported: 2001

[illegible]

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
Rate Case Docket No. 00-

Schedule

B - 7.1

Page

1 of 1

Person Responsible

D. Leppert

Period Reported: 2001

**Construction Work In Progress - Percent Complete**

<u>Line</u>	Project Number (A)	Project Description (B)	Date Project Started (C)	Most Recent Estimated Completion Date (D)	Original Budget Estimate (E)	Most Recent Revised Estimate (F)	Accumulated Construction Costs (G)	Percent Complete (H)
1	N/A	Non- AFUDC CWIP			\$172,834	\$172,834	\$0	0%
2								
3								
4								
5								
6								

A 12/31/00 and 12/31/01 average of Vermilion Water Non-AFUDC CWIP is reflected in the future test year.

CONSUMERS ILLINOIS WATER COMPANY  
Vermilion Water Division  
Rate Case Docket No. 00-

Schedule  
Page  
Person Responsible:

B - 7.2  
1 of 1  
D. Leppert

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

### Allowance for Funds Used During Construction

<u>Line</u>	<u>Information</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	2000 <u>(D)</u>	2001 <u>(E)</u>
1	Amount of AFUDC Generated	\$0	\$43,058	\$171,323	\$0
2					
3	Amount of AFUDC Transferred to Plant	0	43,058	171,323	0
4					
5	AFUDC Rate	N/A	7.44%	5.55%	N/A
6					
7					
8					
9	<u>Narrative Summary of AFUDC Policy:</u>				
10					
11	CIWC records allowance for funds used during construction (AFUDC) on all Company invested capital funds which are				
12	in CWIP for over 30 days. The allowance is computed using the formula detailed in 83 Illinois Administrative Code,				
13	Sections 605.120 and 650.120, respectively.				